

**NOAA  
FY 2005  
FINANCIAL STATEMENT DUE DATE CALENDAR  
(As of 6/1/05)**

ACTION	DUE DATE FY 2005
<b>YEAR-END:</b>	
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a <b>September 15, 2005</b> cut-off date.	SEPTEMBER 19, 2005
FY 2005 closed for transactions in CFS. (After this date Financial Reporting Division will prepare on-top adjusting entries to the financial statements to record/correct <u>material</u> transactions only.)	SEPTEMBER 27, 2005
Final year-end data reports available from CAMS.	SEPTEMBER 29, 2005
Due in from NOAA Line Offices, manual adjustments to correct any over obligation at the fund or Category B level.	BY NOON (EST) SEPTEMBER 30, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through Sept. 30.	OCTOBER 3, 2005
NOAA Line Offices and select NFA offices submit to Financial Statements Branch (Germantown Finance Office) information requested in the year-end financial statement information requirements schedule ("year-end data call") for items with a <b>September 30, 2005</b> cut-off date.	OCTOBER 3, 2005
NOAA Line/Staff Offices provide response to request for Required Supplementary Stewardship Information (RSSI) memorandum (i.e., heritage assets, marine sanctuaries, stewardship investments, human capital, and research and development).	OCTOBER 3, 2005
All bureaus submit to DOC unasserted claims through Sept. 30 for the Department's materiality threshold.	OCTOBER 10, 2005
FINANCE submits to Department of Commerce (DOC) NOAA trial balance data, financial statement & footnote data, RSI, RSSI, erroneous payments data, and FACTS 1 closing package data.	OCTOBER 11, 2005
Departmental checklist signed by NOAA CFO due to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	OCTOBER 17, 2005
All bureaus submit to Treasury the Treasury Report on Receivables (TROR)	OCTOBER 20, 2005
DOC submits to contract auditors Department's <b>draft</b> consolidated financial statements.	OCTOBER 21, 2005
All bureaus canvass their program offices for <u>all</u> unasserted claims through Oct. 26.	OCTOBER 27, 2005
All bureaus submit to DOC unasserted claims through Oct. 26 for the Department's materiality threshold.	OCTOBER 27, 2005
Fieldwork ends for audits of stand-alone and consolidated bureaus.	OCTOBER 28, 2005
Departmental checklist signed by NOAA CFO due to DOC. Significant reporting fluctuations must be explained to DOC and reconciliations provided (when applicable) prior to CFO's signature.	NOVEMBER 4, 2005

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FY 2005  
FINANCIAL STATEMENT DUE DATE CALENDAR  
(As of 6/1/05)**

<b>ACTION</b>	<b>DUE DATE FY 2005</b>
All bureaus canvass their program offices for <u>all</u> unasserted claims through Nov. 4.	NOVEMBER 7, 2005
All bureaus submit to DOC unasserted claims through Nov. 4 for the Department's materiality threshold.	NOVEMBER 7, 2005
Fieldwork ends at the Department level for the consolidated audit.	NOVEMBER 8, 2005
Department's CFO submits Department's <b>final</b> Accountability Report to OMB and Congress.	NOVEMBER 15, 2005
OIG provides <b>draft</b> management letter to DOC.	NOVEMBER 30, 2005
OIG provides <b>final</b> management letter to DOC.	DECEMBER 15, 2005
All bureaus submit to DOC <b>draft</b> corrective action plans.	45 days after Issuance of Final Audit Report
DOC submits to OIG Department's <b>final</b> corrective action plans.	60 days after Issuance of Final Audit Report

**Glossary of Acronyms**

DOC	Department of Commerce
EST	Eastern Standard Time
ETBs	Expanded Trial Balance (Hyperion data load file)
FINANCE	NOAA Finance and Administration (Germantown Finance Office)
OIG	Office of Inspector General (Commerce)
NFA	NOAA Finance and Administration
OMB	Office of Management and Budget
RSI	Required Supplementary Information
RSSI	Required Supplementary Stewardship Information